

Robert J. Feinstein (RF 2836)
Alan J. Kornfeld (AK 5647)
Beth E. Levine (BL 6715)
PACHULSKI STANG ZIEHL & JONES LLP
780 Third Avenue, 36th Floor
New York, New York 10017
Telephone: (212) 561-7700
Facsimile: (212) 561-7777
Counsel for Appellants

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

MUSICLAND HOLDING CORP., et al.,
Debtors.

BUENA VISTA HOME ENTERTAINMENT,
INC., a California corporation; CARGILL
FINANCIAL SERVICES INTERNATIONAL,
INC., a Delaware corporation; HAIN CAPITAL
GROUP, LLC, a Delaware limited liability
company; PARAMOUNT PICTURES
CORPORATION, a Delaware corporation;
TWENTIETH CENTURY FOX HOME
ENTERTAINMENT LLC, a Delaware limited
liability company; UBS WILLOW FUND, LLC,
a Delaware limited liability company; and
VÄRDE INVESTMENT PARTNERS, L.P., a
Delaware limited partnership,

Appellants,

v.

WACHOVIA BANK, N.A., a national banking
association, in its capacity as Agent; and
HARRIS N.A., a national banking association,

Appellees.

)
) Appeal No. 07-CV-08423 (RWS)

)
) Chapter 11

)
) Bk. Case No. 06-10064 (SMB)
) Jointly Administered

)
) Adv. Proc. No. 07-01705 (SMB)

**APPELLANT BUENA VISTA HOME ENTERTAINMENT,
INC.'S STATEMENT PURSUANT TO FRCP 7.1**

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, and in order to enable the judges and magistrates of this Court to evaluate possible disqualification or recusal, counsel for Appellant Buena Vista Home Entertainment, Inc. (a private, non-governmental party) certifies that the following are corporate parents, affiliates and/or subsidiaries of said party in which securities or other interests are publicly held: The Walt Disney Company, Inc.

Dated: New York, New York
December 27, 2007

/s/ Beth E. Levine

Robert J. Feinstein (RF 2836)

Alan J. Kornfeld (AK 5647)

Beth E. Levine (BL 6715)

PACHULSKI STANG ZIEHL & JONES LLP

780 Third Avenue, 36th Floor

New York, New York 10017

Telephone: (212) 561-7700

Facsimile: (212) 561-7777

Attorneys for Appellant